



**Government of the
District of Columbia**

Office of Tax
and Revenue

Recorder of Deeds
515 D Street, NW
Washington, DC 20001
Phone (202)727-5374

EXEMPTIONS

EXEMPTION FROM TRANSFER TAX IS PROVIDED FOR DEEDS QUALIFYING UNDER D.C. CODE, TITLE 42 (2001 ED.) AS FOLLOWS:

1. Transfers completed prior to the effective date of the enactment of this subchapter;
2. Transfers of property by the United States of America or the District of Columbia;
3. Transfers of real property by an institution, organization, corporation, or government receiving a valid real property tax exemption for real property under section 47 -1002 (or exempt from transfer taxes under law of the United States of America or the District of Columbia);".
4. Transfer of property by an institution, organization, corporation, or association entitled to exemption from real property taxation by special Act of Congress, which property was acquired solely for a purpose or purposes for which such special exemption was granted; provided, that a return, under oath, showing the purpose or purposes for which such property was acquired, shall accompany the deed at the time of its offer for recordation;
5. Transfers between husband and wife, or parent and child, without actual consideration;
6. Transfers evidenced by deeds of release of property which is security for a debt or other obligation;
7. Transfers which secure a debt or other obligation;
8. Transfers which, without additional consideration, confirm, correct modify, or supplement a transfer previously recorded;
9. Transfers of property to a qualifying lower income homeownership household in accordance with Sect. 47-3503(b);
10. Transfer of property to a qualifying nonprofit housing organization in accordance with D.C. Code, Sect. 47-3505(b);
11. Transfer of property transferred to a cooperative housing association in accordance with Sect. 47-3505(b)(2);
12. A transfer of a bare legal title into a revocable trust, without actual consideration for the transfer, where the transferor is the current beneficiary of the trust;
13. A transfer of property to a named beneficiary of a revocable trust by reason of the death of the grantor of a revocable trust;
14. A transfer of property by the trustee of a revocable trust if the transfer would otherwise be exempt under this section if made by the grantor of the revocable trust;
15. The transfer of property to a resident management corporation in accordance with Section 47-3506.1; and
16. A transfer of property to a limited liability company in accordance with Section 29-1313;
17. **(A)** Transfers with respect to the real property (and any improvements thereon) describe as Square 454, Lots 41, 824, 838, 857, 877, 878;
(B) The amount of all taxes, fee and deposits exempt, abated, or waived under this paragraph, section 2(b) of the Gallery Place Economic Development Act of 2000, effective April 3, 2002;



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18. Deeds of personal representatives of Decedents, acting under the provisions of Title 20, transferring to a distributee, without additional consideration, real property of a decedent or a life estate in real property;
19. Transfers pursuant to a decree of divorce or of separate maintenance or pursuant to a written instrument incident to such divorce or separation;
20. Transfers by an entity of a lease or ground rent for a term (including renewals) that is less than 30 years.